

AMENDED IN ASSEMBLY APRIL 30, 2002

CALIFORNIA LEGISLATURE—2001–02 REGULAR SESSION

**ASSEMBLY BILL**

**No. 2056**

**Introduced by Assembly Member Zettel**

February 19, 2002

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An act to add Section 6362.2 to the Revenue and Taxation Code, relating to taxation, to take effect immediately, tax levy.

LEGISLATIVE COUNSEL'S DIGEST

AB 2056, as amended, Zettel. Sales and use taxes: exemptions: sales tax holiday: computer products.

The Sales and Use Tax Law imposes a tax on the gross receipts from the sale in this state of, or the storage, use, or other consumption in this state of, tangible personal property. That law provides various exemptions from that tax.

This bill would, in 2002 and each year thereafter, exempt gross receipts from sales of qualified personal computer products, as defined, that occur on the 3rd Saturday *or Sunday* in August.

Counties and cities are authorized to impose local sales and use taxes in conformity with state sales and use taxes. Exemptions from state sales and use taxes enacted by the Legislature are incorporated into the local taxes.

~~Section 2230 of the Revenue and Taxation Code provides that the state will reimburse counties and cities for revenue losses caused by the enactment of sales and use tax exemptions.~~

~~This bill would provide that, notwithstanding Section 2230 of the Revenue and Taxation Code, no appropriation is made and the state~~

shall not reimburse local agencies for sales and use tax revenues lost by them pursuant to this bill.

*This bill would specify that this exemption does not apply to local sales and use or transactions and use taxes.*

This bill would take effect immediately as a tax levy.

Vote: majority. Appropriation: no. Fiscal committee: yes.  
State-mandated local program: ~~yes~~ no.

*The people of the State of California do enact as follows:*

1 SECTION 1. Section 6362.2 is added to the Revenue and  
2 Taxation Code, to read:

3 6362.2. (a) In 2002 and each calendar year thereafter, for the  
4 *two-day* period beginning at 12:01 a.m. on the third Saturday of  
5 August and ending at midnight on ~~that same day, the third Sunday~~  
6 *of August*, there are exempted from the computation of the taxes  
7 imposed by this part the gross receipts from the sale in this state,  
8 and the storage, use, or other consumption in this state of,  
9 “qualified personal computer products.”

10 (b) For purposes of this section “qualified personal computer  
11 products” include, but are not limited to, desktop computers,  
12 laptop computers, computer towers, monitors, keyboards, screens,  
13 printers, software, hardware, internal components, and computer  
14 accessories.

15 ~~SEC. 2. Notwithstanding Section 2230 of the Revenue and~~  
16 ~~Taxation Code, no appropriation is made by this act and the state~~  
17 ~~shall not reimburse any local agency for any sales and use tax~~  
18 ~~revenues lost by it under this act.~~

19 ~~SEC. 3.—~~

20 (c) (1) *Notwithstanding any provision of the Bradley-Burns*  
21 *Uniform Local Sales and Use Tax Law (Part 1.5 (commencing with*  
22 *Section 7200)) or the Transactions and Use Tax Law (Part 1.6*  
23 *(commencing with Section 7251)), the exemption established by*  
24 *this section does not apply with respect to any tax levied by a*  
25 *county, city, or district pursuant to, or in accordance with, either*  
26 *of those laws.*

27 (2) *Notwithstanding subdivision (a), the exemption established*  
28 *by this section does not apply with respect to any tax levied*  
29 *pursuant to Sections 6051.2 and 6201.2, or pursuant to Section 35*  
30 *of Article XIII of the California Constitution.*



1     *SEC. 2.* This act provides for a tax levy within the meaning of  
2     Article IV of the Constitution and shall go into immediate effect.

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